

**IN THE UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF OHIO
EASTERN DIVISION**

IN RE:

**Keith P. Marceau
Pamela J. Marceau
Debtors**

**Case # 12-54305
Chapter 13
Judge Hoffman**

**DEBTORS' OBJECTION TO PROOF OF CLAIM # 13 FILED BY THE OHIO
DEPARTMENT OF TAXATION ON SEPTEMBER 26, 2012 IN THE AMOUNT OF
\$39,642.01**

Now come Keith P. Marceau and Pamela J. Marceau, by and through counsel, and hereby object to the Proof of Claim filed by the Ohio Department of Taxation, Attn: Rebecca Daum, Bankruptcy Division, P.O. Box 530, Columbus, OH 43216, which Claim was filed on September 26, 2012, in the amount of \$39,642.01 and assigned Claim # 13. The basis for the objection being that the Creditor has included a claim for sales tax assessments. The Debtors represent that they have no liability to the State of Ohio for any sales tax assessments.

Mrs. Marceau applied for a Vendor's License in 2006. The intention at the time was to begin a fundraising business for schools. The business was never begun, no sales ever occurred and consequently no sales tax liability ever arose.

Mrs. Marceau contacted the State of Ohio, Department of Taxation and forwarded written notice of surrendering the Vendor's License. The State has failed to acknowledge the notification of surrender.

The State also includes in their Proof of Claim unsecured non-priority liabilities for income taxes. Those income tax liabilities are correctly stated and the Debtors do not object to that aspect of the claim.

WHEREFORE, the Debtors demand that:

1. All priority sales tax assessments, interest and penalties under those assessments be denied and those claims be reduced to zero;
2. The General Unsecured Non-Priority Income Tax Liabilities for tax years 2003, 2005, 2006 and 2007, as well as the non-priority school district tax assessment for 2000 in the amount of \$187.25 along with interest of \$120.85 and penalties of \$500.00 be allowed as general unsecured claims;
3. The total unsecured claim of the State of Ohio be allowed in the amount of \$22,037.09 and that the balance of the claim be disallowed.

/s/ John F. Cannizzaro
John F. Cannizzaro #0005096
Attorney for Debtors
CANNIZZARO, BRIDGES,
JILLISKY & STRENG, LLC
302 South Main Street
Marysville, Ohio 43040
937-644-9125 (telephone no.)
937-644-0754 (fax no.)

United States Bankruptcy Court
Southern District Of Ohio

IN RE:

**Keith P. Marceau
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Debtors**

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NOTICE OF OBJECTION TO CLAIM

Keith P. and Pamela J. Marceau have filed an objection to your claim in this bankruptcy case.

Your claim may be reduced, modified, or eliminated. You should read these papers carefully and discuss them with your attorney, if you have one.

If you do not want the court to eliminate or change your claim, then on or before **February 20, 2013** you or your lawyer must:

{If required by local rule or court order.}

[File with the court a written response to the objection, explaining your position, at:

United States Bankruptcy Court
Attn: Clerk of Courts
170 N. High Street
Columbus, OH 43215

If you mail your response to the court for filing, you must mail it early enough so that the court will **receive** it on or before the date stated above.

You must also mail a copy to:

John F. Cannizzaro
302 S. Main Street
Marysville, OH 43040

Jeffrey P. Norman, Chapter 13 Trustee
One Columbus
10 W. Broad Street # 900
Columbus, OH 43215

U.S. Trustee's Office
170 N. High Street # 200
Columbus, OH 43215

If you or your attorney do not take these steps, the court may decide that you do not oppose the objection to your claim.

Date: January 21, 2013

Signature:	<u>/s/ John F. Cannizzaro</u>
Name:	John F. Cannizzaro
Address:	302 S Main Street Marysville, OH 43040

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NOTICE AND CERTIFICATE OF SERVICE

The undersigned certifies that a copy of the foregoing attached pleading was served this date on the parties whose names and addresses are listed below as and for NOTICE that the attached pleading has been filed. Pursuant to Rule 3007, the undersigned will present to the court a proposed order granting the relief sought unless within thirty (30) days after this date a written memorandum in opposition, along with a request for hearing on such opposition, is filed with the Court and served on the undersigned.

Dated: 21 day of January 2013

/s/ John F. Cannizzaro
John F. Cannizzaro #0005096
Attorney for Debtors
CANNIZZARO, BRIDGES,
JILLISKY & STRENG, LLC
302 South Main Street
Marysville, Ohio 43040
937-644-9125 (telephone no.)
937-644-0754 (fax no.)

Names and Addresses of Parties Served:

By ECF service to:
Jeffrey P. Norman, Chapter 13 Trustee;
U.S. Trustee's Office;
Brian M Gianangeli on behalf of Creditor Ohio Department of Taxation

By regular U.S. Mail service to:
Mr. and Mrs. Marceau
1060 St. Rt. 508
West Liberty OH 43357

Ohio Department of Taxation
Attn: Rebecca Daum
Bankruptcy Division
P.O. Box 530
Columbus, OH 43216

U.S. Attorney's Office
Attn: Bethany Hamilton
303 Marconi Blvd.
Columbus, OH 43215

U.S. Attorney's Office
555 Fourth Street NW
Washington, DC 20530

Attorney General of the State of Ohio,
Collection Enforcement
150 E. Gay Street, 21st Floor
Columbus, OH 43215